It is the clear vision, fos-tered by a knowledge of the true condition of a business, which alone can guide it safely past the abyss of failure.

* The Certified Public Accountant is a discoverer of business facts.





Thrift Made Easy Tomorrow is Ben. Franklin's birthday—just the day to begin the "Week of Thrift" Campaign.

Ours too. Right from the beginning, we've believed that it was unnecessary to pay fancy prices for shirt sat-

And we have proved it—for your benefit and ours.



attributes all the trouble to Mr. Churchill, the Secretary for War, and military influences. It charges the government with indulging in wholesale propaganda to misrepresent the Russian situation and argues that the government has made a disastrous mistake in refusing to negotiate peace with the Soviets.

Baltic Conferees To Oppose 'Reds'

Finland to Take Part in Meeting That Will Affect Russian Situation

HELSINGFORS, Jan. 14 (By The Asociated Press) .- Representatives of Esthonia, Letvia, Lithuania and Poland

Esthonia, Letvia. Lithuania and Poland arrived in Helsingfors to-day to participate with Finland in a conference which is expected, if its objects are attained, to have an important effect on the Russian situation.

The principal aim of the conference is to discuss organization by all five states of a defensive alliance against Soviet Russia and a second defensive alliance against Germany. The correspondent is informed that Finland will not be a party to the second project, believing that, owing to her geographical position, she has nothing to fear from German encroschment in the Baltic.

cently determined to concentrate all its efforts first on India.

From Siberia comes the report that the remnants of the Siberian army, numbering 6,000, have Isid down their arms. General Semonoff, who was defeated in an attack on Irkutsk, is east of Baikal, strying to consolidate his position, supported by Japaness. Viadivostok appears to be quiet, although a general strike is in progress. It is perspected by a violent merry assailed. The strike is in progress. It is preceded by a violent merry assailed. The strike is in progress. It is perspected by a violent merry assailed that the strike is in progress. It is perspected by a violent merry assailed that the strike is in progress. It is perspected by a violent merry assailed that the strike is in progress. It is perspected by a violent merry assailed that the strike in the Middle East and the attitude of the Mosiem populations generally tote-2-2 Ergland, that, whereas a fortught ago it was stated that Premier Lloyd George had been victorious in carrying the British view in favor of excluding the Turks from Constantinople and removing the capital of the new Turkey to Asia Minor against the wishes of Premier Clemenceau and the French statesmen who wished to retain the Turks in Constantinople, it is stated now that the French view is prevalling in the Paris conference.

Reason for Changes

This may be explained as possibly due to the new turn in events, as removal of the caliphate from Constantinople would have produced a strong anti-British feeling throughout the loader work it may be aid that officially the strike of the work of the strike in the near and middle East through Bolshevik propaganda than with possible military developments.

The British press is sharply divided into two divergent lines in connection with the government's treatment of the Bolshevik question. One section, strongly anti-Bolshevik, sharply attacks by dalliance with Prinkipo conference diess and various Bolshevik overtures. These papers also take the line that Germany is behind and in

These papers also take the line that Germany is behind and in conspiracy with the Bolshevik manœuvers.

The other section, representing the policy of non-intervention in Russia, Allies will aid Poland in a military way if the necessity arises. Military assistance from this side of the Atlantic, General Bliss did not believe necessity.

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Par-amount Shirts at \$2.00 and \$2.50 represent the best possible examples of thrift in shirt buying.

They're standardized in fit—in fabric and finish, with quality always the first consideration.

Buy your furnishings in any of the nine Par-amount Shops and you'll have money left to start a thrift account at the bank.

Absolute satisfaction guaranteed or your money back.

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New Berlin Revolt To-day Is Forecast

GENEVA, Jan. 15 .- Recent events in Berlin are said to be only the prelude to others of more importance which the Independent Socialists intend to provoke on the occasion of the anniversary of the death of Dr. Karl Liebknecht, to-morrow, according to German advices.

lishing a system of socialist economics.

The extraordinary commission, the wireless dispatch said, declares the defeat of Generals Yudenitch and Denikine and Admiral Kolchak, together with the latter's imprisonment, and the capture of Rostov, Novocherkassk and Krasnoyarsk, have created new conditions in the struggle against a counter revolution in Russia.

Destruction of the counter-revolution of Washington.

high cost lines.

end the annihilation of bandits, the extraordinary commission says, "affords us the possibility of abandoning the extremist measure of punishment, namely, the shooting of enemies of Soviet Russia. The revolutionary government is glad to state that the fall of Rostov and the capture of Admiral Kalchak affords it the possibility of putting aside the weapon of terror."

Further capture of prisoners on the Turkestan front is reported in a Bolshevik communiqué sent out by wireless from Moscow. Eastward of Guriey, eleven miles inland from the Caspain Sea on the Ural River, the "Red" armies are reported to have taken the 4th and 5th divisions of the anti-Soviet forces, together with the commander in chief of the 4th Division.

Division.

South of Cherny-i-yar, 150 miles northwest of Astrakhan on the Volga River, the Bolsheviki also claim to have captured 600 prisoners.

Bolshevik forces have captured Nikopol (on the Dnieper River, seventy-five miles from its mouth) and Melitopol (in the Crimea), according to another Soviet wireless dispatch. The statement says the Bolshevik troops have reached a line of villages fifty miles to the west and thirty miles to the southwest of Nikopol.

looking at it. Fixing of the boundaries of Poland by the peace conference was delayed until December 2, and then they were fixed only to retartively. Before that the Polish government had encroached upon the territory of Lithuania and Galicia and had moved eaviward in purely Russian territory, where there was no resistance to oppose the advance. Polish forces to oppose the advance of the boundary of the polish government would be bound to resist. The Polish boundary question ultimately will be settled, but the question now is whether the present position of Poland will precipitate a situation dam gerous to all Europe.

Tid do not believe the Polish force of 710,000 men without cutside military and the polish control of Their Zone Because of Treaty Hold-Up CoBLENZ, Jan. 12 (By The Association of Poland will precipitate a situation dam gerous to all Europe.

Tid do not believe the Polish force of 710,000 men without cutside military to get from the Allies, will be able to withstand an assault of the Bolshevik armies, which are known to be well trained, well equipped and well fed. The situation in Poland is such that the polish army originally was organized in the belief it would fight a "military Germany."

Speaking of the Bolshevik forces. Commission will be carried out by the hand no knowledge of the situation in that respect since December 2, but the Polish army originally was organized in the polish and t

On Censorship of Films

this force Foland may only be able to three an army of 10,000 men, not his force Foland may only be able to three an army of 10,000 men, not to the first of the United States in the State of the United States in the State of the United States in and will fed and clothed.

No U. S. Troops Needed, He Says Before the United States inds the \$100,000 for food, General Biles and food time, was the general \$100,000 for food, General Biles and food the state of the New York State On the New York St

Reports Russian Soviet

Entente Interference the Only Action That Will Revive the Penalty of Death LONDON, Jan. 15.—Sentence of death will be imposed on encmies of the Soviet Russian government herefater only when approved by the All-Russian Extraordinary Commission, according to a wireless dispatch from Moscow to-day. The Bolshevik announcement asserts that a return to methods of terrorism will be made necessary only by renewal of attempts on the part of the Entente to hinder the workers and peasants in establishing a system of socialist economics.

The extraordinary commission the Dr. Salf Mauticased for

NEW YORK

"THE PARIS SHOP OF AMERICA"

Feature for Friday and Saturday the following unusually attractive values, scheduled for immediate disposal---

A limited group of

Smart Street Suits at \$65 Formerly to \$165—This assortment consists of about forty suits in all and includes many high cost

styles, plain tailored and fur-trimmed effects-Gowns and Dresses at \$125 Formerly to \$250-Street, afternoon, dinner and

dance styles-unusually handsome effects taken from

Sinn Fein Aims To Make Irish **Elections Quiet**

Party Eager to Have the Best Appearance at the Critical Moment, Believing America Is Watching the Result

"Rebellion" Called Myth

British Officials Declared To Be Out of Sympathy Even With Lawful Moves

By Frank Getty

Now York Tribune Special Cable Service (Copyright, 1920, New York Tribune Inc.) (Copyright, 1920, New York Tribune Inc.)

KILKENNY, Jan. 15.—Whoever travels through south and west Ireland under the impression that he is going to see evidence of "a state of open rebellion," in which the country is debellion," in which the country is descendence. clared to be, is doomed to disappoint-

clared to be, is doomed to disappointment.

What rebellion there is exists in the minds of the inhabitants and is not apparent in the everyday life of the community. Furthermore Ireland is quieting down and even the unsettling fine. ing down, and even the unsettling flinuthe entire country is interested, have

dences of to-day's election, in which the entire country is interested, have not served to bring to light any density of the other to consider the service of the service o

The correspondent has found Britis officials distinctly out of sympatly with any organized lawful move on th

League of Nations. In Force To-day

PARIS, Jan. 15 .- The league f nations will come into being to-morrow morning at 10 o'clock at a public ceremony to be held in the "clock room" of the French Foreign Office. Leon Bourgeois, the French representative, will preside and make the opening ad-

There will be in attendance, lso, representatives of Great Britain, Italy, Japan, Belgium, Greece, Spain, Portugal and

America will not be represented,

Many Candidates Make

Mexico Frees Two Sailors

Americans Arrested at Mazatlan

St. John G. Ervine, author of the play "John Ferguson," another passenger, comes to lecture on Ireland.

To Be Sent Home WASHINGTON, Jan. 15.—Harry V. Learned and Harry O. Martin, sailors of the American submarine chaser Pocomoke, who were arrested at Maatlan, Mexico. on a charge of assaulting a Mexican citizen and sentenced two months' imprisonment, were reensed last Tuesday night, according a advices to the State Department tolay from the American Consul at Mattlan.

than.
The sailors are being cared for by e consul, who asked for instructions s to how to return them to the United itates.

Against Odell and Bride Rochester Police Chief Refuses to Accept Revenge Theory Advanced by Couple

Find Murder Indictment

were struck by bullets, were removed to a hospital. The police quelled the disturbance after arresting several Sinn Feiners.

W. F. O'Connor, the Lord Mayor of Cork, was attacked by a party of men while returning last night from a meeting of demoblized soldiers. The Mayor was knocked down and assauted. Two lormer soldiers rescued him from his assailants.

The attack is attributed to the Mayor's opposition to the election policy of the Sinn Féin organization.

LONDON. Jan. 15.—Resolutions protesting against what was referred to is Great Britain's policy of coercion in Ireland were adopted by the executive committee of the Woman's National Liberal Federation at its monthly meeting here to-day. The resolutions isk the government to signalize a new leparture by the recall of Viscount French, Lord Lieutenant of Ireland, and James Ian MacPherson, Chief Secretary for Ireland.

Mayion French Turo Socious

1,200 Orphans Menaced By Early Morning Fire

80-82 Nassau Street

John Ward Men's Shoes

The MARKETFIELD

Sound in line and linage. Designd for servis and

satisfaction. Red-brown calfskin-Nine Dollars

Men's Shoes

1401-1403 Broadway and 131-133 West 38th Street

21-23 Cortlandt Street

Several Women and Five Oil. dren Overcome by Smoke as Flames Spread

Half a dozen threatening fires Manhattan and Brooklyn brought most of the Fire Department on duty in the at more than \$100,000.

in the orphan asylum at 136th Street guished the flames.

About the same time an alarm was turned in for a fire which had started at 444 Van Brunt Street, near the Eris Basin. in Brooklyn. The flames spread to the frame buildings on each side, and the occupants, including several sailors, were re...ued with difficulty. Seve. al women and five children, overcome by smoke, were carried out of 42 Van Brunt Street by firemen. Scares of thinly clad refugees were taken in out of the cold by neighbors.

The greenhouses of Winchester Hall, the estate of Frank W. Savin, a Breadway banker, at Port Chester, were destroyed yesterday by a fire believed to have been of incendiary origin. The loss was estimated at \$100,000.

The home at Mamaroneck of Sidney E. Wolff, an exporter, of 60 Beaver Street, was burned yesterday, with a loss of about \$25,000. Mr. Wolff was married recently and is now en route to Europe with his bride. turned in for a fire which had started

Argentina Aids Italian Loan BUENOS AYRES, Jan. 15.—Argentine subscriptions to the new Italian loan have reached a total of nearly 62,000,000 lire (\$12,400,000).

> Overcoats Reduced!

Were 1.5 to 125 now 39 to 100

"Krinkle" crepe shirts \$350!

Wm. Morgan & son 14 Cortlandt St., 9-11 Doy S

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for youngsters whose bodies are made strong and sturdy by rational exercise and proper food. The boy that is stuffed with foods that have been robbed of mineral salts is a dull boy. Shredded Wheat is the perfect food for growing children because it contains all the brain-making, tissuebuilding material in the whole wheat grain. A break fast of two Shredded Wheat Biscuits with hot milk gives a zest for study and playcosts only a few cents.





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Men's Fur-Lined Coats

Finely Tailored and Finely Furred

\$15000 to \$35000

No coats like them anywhere

at or near these prices!

We recently compared our fur-lined coats

with higher-priced coats, and we hardly

know which is more amazing, that we should

give so much or other stores should ask so

All our shells are made of fine fleece fabrics,

in brown, gray, green, or heather mixtures,

and the work of fur-lining them is done by

experts who know how to obviate bulkiness

and to achieve the beauty of a snug-tailored fit. Otter or Beaver Collar

much. Look into it, it will pay you.